# IN THE HIGH COURT OF JUDICATURE
# ANDHRA PRADESH
# AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION NOS:536, 539,543 & 545 of 2007

Dated: 5th January 2007.

WRIT PETITION NOS:536 of 2007

Between:

M/s. Mimagiri Agencies, Market Road, K.Samudram, Warangal District.

..... PETITIONER

AND

The Joint Commissioner (CT), Legal, A.P., Hyderabad and others.

.....RESPONDENTS

WRIT PETITION NOS:539 of 2007

Between:

M/s. Mimagiri Agencies, Market Road, K.Samudram, Warangal District.

..... PETITIONER

AND

The Joint Commissioner (CT), Legal, A.P., Hyderabad and others.

.....RESPONDENTS

WRIT PETITION NOS:543 of 2007

Between:

M/s. Mimagiri Agencies, Market Road, K.Samudram, Warangal District.

..... PETITIONER

AND

The Joint Commissioner (CT), Legal, A.P., Hyderabad and others.

.....RESPONDENTS

WRIT PETITION NOS:545 of 2007

Between:

M/s. Mimagiri Agencies, Market Road, K.Samudram, Warangal District.

..... PETITIONER

AND

The Joint Commissioner (CT), Legal, A.P., Hyderabad and others.

.....RESPONDENTS

THE HON'BLE SRI JUSTICE J.CHELAMESWAR
AND
THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NOS.536, 539, 543 and 545 OF 2007

ORAL COMMON ORDER:
(Per the Hon'ble Sri Justice J.Chelameswar)

The petitioner is a proprietary concern and a registered dealer on the rolls of the 3rd respondent carrying on business in soft drinks. For the assessment years
2001-02 to 2003-04 and 1999-2000, respectively, the 3rd respondent assessed the liability of the petitioner for tax under the A.P.G.S.T Act. Aggrieved by the same, the petitioner carried the matter in appeals before the 2nd respondent and the same were dismissed. Aggrieved by the same, the petitioner carried the matter in further appeals to the A.P. Sales Tax Appellate Tribunal. The appeals are said to be pending. Simultaneously, the petitioner filed applications seeking stay of recovery of the disputed tax, before the 1st respondent. The 1st respondent by a common order dated 28-10-2006, rejected the stay applications. Hence, the present four writ petitions.

The total tax liability of the petitioner for the four assessment years mentioned above is approximately, Rs.1,29,000/-. It is asserted by the petitioner that due to the fact that the petitioner incurred losses in the business, the petitioner-company was closed.

Heard the learned Government Pleader for Commercial Tax.

In the circumstances, we are of the opinion that the matter can be disposed of at this stage directing the respondents not to take any coercive steps for recovery of the disputed tax, which is the subject matter of the appeals mentioned above, during the pendency of the appeals, on condition of the petitioner furnishing immovable property security for an amount of Rs.1,30,000/-, within a period of two weeks from today, to the satisfaction of the 3rd respondent.

Accordingly, with the above direction, all the four writ petitions are disposed of at the stage of admission.

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J.Chelameswar, J

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D.Appa Rao, J

5th January 2007
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